



## ARLINGTON VIRGINIA

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*Arlington will be a diverse and inclusive world-class urban community with secure, attractive residential and commercial neighborhoods where people unite to form a caring, learning, participating, sustainable community in which each person is important.*

### **Meeting Minutes for 28<sup>th</sup> September 2023 Audit Committee Meeting**

#### **Audit Committee Members:**

Christian Dorsey, Audit Committee Co-Chair (Present)  
Takis Karantonis, Audit Committee Co-Chair (Present)  
Mark Schwartz, County Manager (Present)  
Maria Meredith, Management & Finance Director (Present)  
John Tuohy, Community Member (Absent)  
Luanne Lohr, Community Member (Present via Video Conference)  
John Vihstadt, Community Member (Present)  
William (Bill) Wiggins, Community Member (Absent)

#### **Administrative Attendees:**

Jim Shelton, County Auditor (Present)  
Lynne Porfiri, Chief of Staff (Present via Video Conference)  
Mason Kushnir, County Board Deputy Clerk (Present)

At 4:37 PM, Co-Chair Karantonis called to order the September 28<sup>th</sup> Audit Committee Meeting

#### **Approval of Minutes from Prior Meeting:**

June 8<sup>th</sup>, 2023 Minutes – Amended to correct a scrivener's error in the attendance list, to note Scott McCaffrey as a member of the public, to correct the spelling of Moon Pacentrilli's name, and to correct a misspelling on the first paragraph of page 3.

Moved by Mr. Vihstadt, seconded by Mr. Dorsey, approved unanimously, as amended, by voice vote.

Minutes from the September 28<sup>th</sup> meeting to be submitted on the 21<sup>st</sup> of December 2023 Audit Committee Meeting.

#### **Audit Committee Other Business:**

None

#### **Summary:**

This meeting was held for discussion and execution review in advance of the Emergency Medical Services Billing Audit.

#### **Discussion Items:**

Emergency Medical Services Billing Review: Mr. Shelton presented the proposed Fire Department's Emergency Medical Services Billing Audit Execution Package for discussion.

**Question & Answer Session:**

**Audit Committee Co-Chair (Mr. Dorsey) Questions:** Noting that timeline provides only one week for management to review request and direct departments and direct departments to provide data? **Mr. Shelton** – time required to provide data should be de minimus, reports are standard. Noting that this audit will not contain PII, will there be sufficient detail to determine if certain individuals are disproportionately being rendered services? Yes, the universe of data will be sufficient to perform this level of analysis and identify trends. Regarding timelines for data requests – it appears as though both Manager and DMF are requesting ten-day periods for staff response to findings, how does this relate to the proposed audit timeline? The timelines are lifted from the Audit Committee Charge. The committee noted that the spirit of the charge and timelines will be followed, and updates to said charge may be considered as necessary.

**Audit Committee Co-Chair (Mr. Karantonis) Questions:** Regarding lines 3-4 of the execution timeline – how do the two differ? **Mr. Shelton** – we are requesting that data be sent piecemeal, as it comes available – rather than sending all at once.

**Audit Committee Member (Ms. Meredith) Questions:** Noting need to verify availability of data with Fire Department, given relevant timelines and length of current contract. **Mr. Shelton** – per the current contract, we retain data from prior contracts, per record retention policies. **Mr. Dorsey** – noting that none of these data requests should come as a surprise to relevant staff, given conversations prior to audit kickoff

**Audit Committee Member (Mr. Vihstadt) Questions:** Referring to Page 3, current fees for ambulance services – who sets these fees, and how often are they assessed? The County Board, through the annual Budget process. **Mr. Schwartz** – fees are benchmarked against peer jurisdictions, 2-3 times per decade. Follow-up – how does reciprocity work with regards to services provided to nonresidents? Statement, there is no formal reciprocity, governed by mutual aid agreements. We can bill insurance providers, regardless of where the individual resides. The distinction will be highlighted in the Audit report. Additional question – regarding Fire Department criteria for waiving transport fees – who is responsible for determining those criteria and what controls exist to ensure they are uniformly applied? Records detailing these criteria and for specific instances where they were applied will fall within the scope of the records request for this audit. **Ms. Merideth** – There is an ACFD Hardship Waiver Form online which notes the criteria for a waive an there are procedures within the ACFD on who approves the waivers. With regards to recent presentation of delinquent tax accounts – does the treasurer have similar tools to reduce delinquency for EMS billing? Note, collections through the treasurer would only occur once Digitech has exhausted available options. **Note, from Mr. Dorsey** – information about Digitech's collections incentives may be helpful for inclusion in the narrative for this audit. Are the next two audits for Q1 and Q2 2024 on schedule? Yes, for Fuel Costs and DHS Medical Billing.

**Audit Committee Member (Ms. Lohr) Questions:** Do you distinguish between U.S. Residents and nonresidents? Noting that insurance requirements may differ depending on nationality, as a potential driver of unrecovered costs. Foreign nationals would fall under the “nonresident” category, and who may also self-pay. It may be possible to stratify this information within available data. Open question as to why there seem to be disproportionate numbers of credit adjustments applied within this category. Will data be able to identify self-vs-third party calls requesting transport services? The datasets do not identify this level of detail, beyond pickup and drop-off locations. The only way to identify would be to find instances of repeat calls to a specific address. What happens once an account has been deemed uncollectable? Would we ever sell debt? There are standards used by accountants to determine whether accounts are collectible, but regardless, the County does not sell debt on delinquent accounts.

**Proposed 5<sup>th</sup> Audit Committee Meeting:**

A 5<sup>th</sup> meeting was scheduled for **18<sup>th</sup> January, 2024** for the annual Internal Audit presentation.

**Next Audit Committee Meeting:**

The next meeting of the Audit Committee is scheduled for **21<sup>st</sup> December, 2023 @ 4:30 pm.**

*Adjournment*

Without objection, at 5:35pm, Co-Chair Dorsey adjourned the September 28<sup>th</sup>, 2023 Audit Committee Meeting.

Minutes submitted by: Mason Kushnir, Deputy County Clerk

~END~